

ID: CCA_2011092710373737

Number: **201140024**

Office:

Release Date: 10/7/2011

UILC: 6231.03-00

From:

Sent: Tuesday, September 27, 2011 10:37:50 AM

To:

Cc:

Subject: RE: Background Information and Issuance of Penalty Letters F5471

A failure to file penalty by the partnership would not be a partnership item (defined as an item under subtitle A under 6231(a)(3)) and would not "relate to an adjustment to a partnership item" under section 6221 or section 6226(f). So it would not be determined in a TEFRA partnership proceeding.